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8 IN THE UNITED STATES DISTRICT COURT  
9 FOR THE DISTRICT OF NEVADA

10 GLEN A. BLAIR, )  
11 Plaintiff, )  
12 v. )  
13 UNITED STATES OF AMERICA, INTERNAL )  
14 REVENUE SERVICE, JOHN F. DEAN, )  
15 Special Trial Judge, Tax Court, DONALD L. )  
16 KORB, Chief Counsel, IRS, WESLEY J. WONG, )  
Attorney, IRS, MARLENE M. OKAUMA, )  
Appeals Team Manager, IRS )  
Defendants. )  
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) Civil No. CV-S-08-01119-JCM (LRL)

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17 The named federal defendants, the United States of America, Internal Revenue Service, John F. Dean,  
18 Special Trial Judge, Tax Court, Donald L. Korb, Chief Counsel, IRS, Wesley J. Wong, Attorney, IRS, and  
19 Marlene M. Okauima, Appeals Team Manager, IRS, through counsel, hereby move the Court to dismiss this  
20 action pursuant to Fed. R. Civ. P. 12(b)(1) and (b)(5) because plaintiff has failed to properly serve the federal  
21 defendants, there has been no waiver of sovereign immunity, the Court lacks jurisdiction over this matter,  
22 and defendant John F. Dean, Special Trial Judge, Tax Court is entitled to absolute judicial immunity.  
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1 A memorandum in support of this motion is filed herewith.

2 Dated this 1<sup>st</sup> day of April, 2009.

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4 DANIEL BOGDEN  
United States Attorney

5 /s/ Virginia Cronan Lowe  
6 VIRGINIA CRONAN LOWE  
7 Trial Attorney, Tax Division  
U.S. Department of Justice

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## CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing NAMED FEDERAL DEFENDANTS' MOTION TO DISMISS has been made this 1<sup>st</sup> day of April, 2009, by depositing a copy thereof in the United States Mail in a postage prepaid envelope addressed to:

Glen A. Blair  
3349 Wayne St.  
Las Vegas, Nevada 89121

/s/ Virginia Cronan Lowe  
**VIRGINIA CRONAN LOWE**  
Trial Attorney, Tax Division  
U.S. Department of Justice